



The British Horse Society

EXPENSES CLAIMS POLICY FOR VOLUNTEERS

EFFECTIVE DATE: 01st April 2015

As APPROVED BY: FINANCE COMMITTEE

This policy applies to all volunteers (including county, regional and national committees) of the British Horse Society (BHS). The BHS is a company limited by guarantee, having no share capital, incorporated on 5 November 1947, Company No. 0444742, Charity No. 210504 and SCO38516.

The Board of Trustees are legally responsible for the finances and operations of the BHS including those of BHS volunteers. The Board of Trustees reserve the right to amend this policy at any point and to request additional information or reports from any volunteer in order to meet their legal and financial responsibilities.

This policy does not apply to payments made to individuals other than for volunteer expenses. For information on payments to individuals refer to the Financial Regulations for BHS Volunteer Committees.

The BHS will reimburse volunteers for reasonable business costs expended in the course of their duties. Please remember that the BHS is a Charity, so volunteers must ensure that all expenses claimed are reasonable and kept to a minimum.

Expenses must be claimed on the BHS's 'Volunteers Expense Claim Form', which can be provided from Finance or found on the Finance Folder on the Shared Server Account. Once approved these should be entered directly through the expenses options on NAVision.

BHS Committees receive Capitation Allowances on condition that Volunteers' Expenses have a first call on these funds. BHS committees are encouraged to anticipate volunteers' expenses in their annual budgets as much as possible, to ensure that funds are available for claims to be met.

Eligible BHS Committee Volunteer Expenses

As set out above the primary purpose of BHS Committee funds should be to cover volunteer expenses and then the costs associated with the delivery of committee events and activities.

The BHS's committees will reimburse volunteers for reasonable costs expended in the course of their duties. This includes activities carried out by volunteers who do not sit on any of the BHS's committees.

All expenses must be agreed with the committee, or staff member if appropriate, in advance and the relevant budget considered to ensure adequate funds are available to cover the expenses.

Eligible Volunteer Expenses include:

Volunteer travel costs

For the avoidance of doubt, travel costs will generally be approved for;

- a) Volunteer visits to welfare concerns and access issues.
- b) Attendance of volunteers at committee meetings and events.
- c) Attendance of volunteers at BHS meetings, events and training required as part of their volunteer role.
- d) Attendance of volunteers at external meetings that are directly related to their role and are not to be attended by other BHS Staff or Volunteers, who could represent the BHS.

Expenses will not be payable for attendance at non committee events, unless attendance is requested by a BHS member of staff or it is essential for the volunteer to undertake their role and is approved by the committee in advance.

- 1) Mileage costs will be paid at the rate currently payable as shown in the BHS's "Mileage Claim Rates". Your mileage for each journey should be detailed to the nearest mile with the start and destination postcodes provided.

Please see Appendix A for mileage rates.

If your journey is not direct from the point of origin to the destination, you must show details of all points throughout the journey. Details of all journeys should include sufficient information for audit purposes. The BHS reserves the right to confirm journey mileage using the AA Route Planner.

Mileage claims do not require an accompanying fuel receipt.

Where a vehicle is used for business purposes it is for you to ensure that the vehicle under your responsibility is fully taxed, serviced with current MOT (where applicable) and in a reasonable state of condition at all times and is insured for business purposes when travelling on behalf of the BHS.

NB: Claimants are reminded to check that they hold a comprehensive motor vehicle insurance policy covering business use. As volunteers are not paid a salary for their services to the BHS, this may not be a requirement on their insurance policy, but it is advisable to check, as the BHS cannot be held liable for any damaged vehicle belonging to any volunteer member who may not have informed their insurers of their volunteering activities (business use).

- 2) Any speeding tickets or parking notices received by the BHS will be payable by the driver of the vehicle.
- 3) Taxis will be reimbursed where alternative public transport is not easily available. All fares should be supported by receipts and the purpose of the journey must be specified.

- 4) Only standard rate travel costs will be reimbursed. First class expenditure will not be reclaimable.

Accommodation and subsistence

- 1) Reasonable standard rate overnight accommodation may be claimed if the round trip mileage is over 200 miles. (This may be the night before or after the meeting.)
- 2) Accommodation costs may also be claimed if the journey cannot be taken safely, for instance, due to adverse weather conditions, the lateness of the hour, or tiredness on the part of the driver.
- 3) When accommodation with friends or relatives is used as an alternative to a hotel, a gift to the value of £10 may be provided. A receipt is not required.
- 4) An 'overnight allowance' of £5 per night is allowed for incidental overnight expenses when staying away on BHS business in the UK and Eire. A receipt is not required.
- 5) The BHS would not expect volunteers to claim for subsistence, unless they are volunteering at an all day event/meeting or staying overnight and meals are not provided.
- 6) In no circumstance will claims for personal alcoholic beverages be reimbursed.

Phone Calls

The BHS will reimburse all properly incurred business calls, outside of Headquarters, if fully supported by an itemised phone bill or supported by full details in respect of phone box or hotel calls.

Resources and equipment

Any resources or equipment purchased with BHS funds, including but not limited to publications, maps, event equipment etc., remain the property of the BHS. These resources should be retained and maintained by a named volunteer and if they cease to volunteer for the BHS they should be returned to the committee or BHS headquarters immediately.

BHS Volunteer Committees may purchase clothing or badges for volunteers. They should check with BHS HQ to ensure the correct logos and colours are used before ordering.

Administration

Claims can also be made for items and expenditure related to committee administration including, but not limited to stationery and postage.

Administrative items should be paid on invoice rather than through volunteer expenses, when possible and practical.

Claiming Volunteer Expenses

Expenses must be claimed on the BHS Volunteer Expense Claim form, which can be e-mailed to you at your request.

The claim form must be authorised and submitted to the Committee Treasurer by the end of the month following that in which the expense is incurred. Small sum expenses (not exceeding £10) may be claimed every quarter.

Unless, the claim relates to:

- a) Activity undertaken as the request of another committee. Including but not limited to, attending a welfare concern, access issue, meeting or event. In these cases the form should be submitted to the Treasurer of the Committee which made the request.
- b) Activity outside of their normal Volunteer role undertaken at the request of a member of BHS Staff. Including but not limited to, attending a meeting or event. In these cases the form should be submitted to the member of staff which made the request. **NB** Claims related to the attendance at training, conferences or award ceremonies should be made to your Committee Treasurer.

Claim forms must be completed correctly and accompanied by a detailed VAT invoice or receipt for each item, except mileage claims. Visa or credit card receipts are not sufficient.

Expense claims will be paid within 30 days of the date on which the Treasurer receives a fully authorised and completed expenses claim form.

Expenses should be paid by BACS or cheque, but may be paid by cash if approved by the Treasurer.

If evidence of payment is not provided, the claim will not be paid.

Expenditure incurred other than in accordance with this policy will not be reimbursed.

NB Late claims will be paid only at the discretion of the Chairman of the Committee.

Disputes

Should there be any dispute relating to expenses paid under this policy then in the first instance, the claimant should refer to the Volunteer Complaints and Appeals Policy. Issues will be referred to the Director of Finance, if required.

APPENDIX A

VOLUNTEER MILEAGE RATES FOR BUSINESS MILEAGE from 01st January 2015

The rates payable are the HMRC advisory rates, as follows:-

First 10,000 miles per tax year	45p per mile	(65p per mile when towing)
Thereafter	25p per mile	(45p per mile when towing)

Payable to:

Examiners/Safety Examiners

Judges

Volunteers